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# HOUSE BILL No. 1104

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-18.5-10.5.

**Synopsis:** Fire protection territory levies. Restores for one year (for the March 1, 2009, assessment date) an exemption from property tax levy limits for civil taxing units participating in a fire protection territory established after December 31, 2005, and before January 1, 2008.

**Effective:** March 1, 2009 (retroactive).

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January 8, 2009, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## HOUSE BILL No. 1104

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-1.1-18.5-10.5, AS AMENDED BY P.L.146-2008,  
2       SECTION 177, IS AMENDED TO READ AS FOLLOWS  
3       [EFFECTIVE MARCH 1, 2009 (RETROACTIVE)]: Sec. 10.5. (a) The  
4       ad valorem property tax levy limits imposed by section 3 of this chapter  
5       do not apply to ad valorem property taxes imposed by a civil taxing  
6       unit for fire protection services within a fire protection territory under  
7       IC 36-8-19, if the civil taxing unit is a participating unit in a fire  
8       protection territory established before August 1, 2001. For purposes of  
9       computing the ad valorem property tax levy limits imposed on a civil  
10      taxing unit by section 3 of this chapter on a civil taxing unit that is a  
11      participating unit in a fire protection territory established before August  
12      1, 2001, the civil taxing unit's ad valorem property tax levy for a  
13      particular calendar year does not include that part of the levy imposed  
14      under IC 36-8-19.  
15      (b) This subsection applies to a participating unit in a fire protection  
16      territory established under IC 36-8-19 after July 31, 2001. The ad  
17      valorem property tax levy limits imposed by section 3 of this chapter

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do not apply to ad valorem property taxes imposed by a civil taxing unit for fire protection services within a fire protection territory under IC 36-8-19 for the three (3) calendar years in which the participating unit levies a tax to support the territory. For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter for the three (3) calendar years for which the participating unit levies a tax to support the territory, the civil taxing unit's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed under IC 36-8-19.

(c) **Except as provided by subsection (d)**, this subsection applies to property taxes first due and payable after December 31, 2008. Notwithstanding subsections (a) and (b) or any other law, any property taxes imposed by a civil taxing unit that are exempted by this section from the ad valorem property tax levy limits imposed by section 3 of this chapter may not increase annually by a percentage greater than the result of:

- (1) the assessed value growth quotient determined under section 2 of this chapter; minus
- (2) one (1).

(d) **This subsection applies only to a participating unit in a fire protection territory established under IC 36-8-19 after December 31, 2005, and before January 1, 2008. The ad valorem property tax levy limits imposed by section 3 of this chapter and the ad valorem property tax levy limits imposed by subsection (c) do not apply to ad valorem property taxes imposed by a civil taxing unit for fire protection services within a fire protection territory under IC 36-8-19 for the March 1, 2009, assessment date. For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter for property taxes imposed for the March 1, 2009, assessment date, neither the civil taxing unit's:**

- (1) maximum permissible ad valorem property tax levy for the preceding calendar year; nor
- (2) ad valorem property tax levy for the ensuing calendar year;

**shall be treated as including any part of a levy imposed under IC 36-8-19-8 for that calendar year. Levy limitations applicable in subsequent years shall be adjusted to reflect the levies imposed for a fire protection territory for the March 1, 2009, assessment date. Subject to IC 36-8-19-13, for purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter for property taxes imposed for the March**

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1     **1, 2010, assessment date, the civil taxing unit's maximum**  
2     **permissible ad valorem property tax levy for the preceding**  
3     **calendar year is increased by an amount equal to the part of a levy**  
4     **imposed under IC 36-8-19-8 for the March 1, 2009, assessment**  
5     **date.**

6     **SECTION 2. An emergency is declared for this act.**

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